



Trustees' Financial Summary

FY2015-16

Submit ID: 0280-19710109

14 Fergus County

0280 Roy K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Karen Moseman **Phone #:** (406) 464-2511

(Signature)

(Date)

Chair, Board of Trustees: Kirk Donsbach

(Signature)

(Date)

County Superintendant Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
802	Title I Accountability	FEDERAL	14-0280-31-08	84.348A
804	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
810	state career	STATE	14-0280-07	
812	Vo Ed Carl D Perkins-Comp	FEDERAL	14-0280-81-08-BG	84.048A
814	ReaP	FEDERAL	14-0280	17710.8
816	State OTO Indian Education for All	STATE	14-0280	state
822	Vo Ed Agriculture	STATE	2011-2012	State
834	Miscellaneous State Grant	STATE	14-0280	State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	117,241.46	11,891.16	101,963.73	2,917.31
02	Taxes Receivable - Real and Personal (120-149)	9,922.76	740.21	468.76	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	127,164.22	12,631.37	102,432.49	2,917.31
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	9,922.76	740.21	468.76	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	12,136.40			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	105,105.06	11,891.16	101,963.73	2,917.31
52	TOTAL FUND BALANCE/EQUITY	117,241.46	11,891.16	101,963.73	2,917.31
53	TOTAL LIABILITIES AND FUND BALANCE	127,164.22	12,631.37	102,432.49	2,917.31

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		27,987.96	32,482.44	2,896.49
02	Taxes Receivable - Real and Personal (120-149)				0.03
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		27,987.96	32,482.44	2,896.52
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				0.03
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		27,987.96	32,482.44	2,896.49
52	TOTAL FUND BALANCE/EQUITY		27,987.96	32,482.44	2,896.49
53	TOTAL LIABILITIES AND FUND BALANCE		27,987.96	32,482.44	2,896.52

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			12,600.18	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			12,600.18	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			12,600.18	
52	TOTAL FUND BALANCE/EQUITY			12,600.18	
53	TOTAL LIABILITIES AND FUND BALANCE			12,600.18	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,866.02	2,304.16		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,866.02	2,304.16		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,866.02	2,304.16		
52	TOTAL FUND BALANCE/EQUITY	1,866.02	2,304.16		
53	TOTAL LIABILITIES AND FUND BALANCE	1,866.02	2,304.16		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	72,338.05			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	72,338.05			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	72,338.05			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	72,338.05			
53	TOTAL LIABILITIES AND FUND BALANCE	72,338.05			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			56,609.78	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			56,609.78	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			56,609.78	
52 TOTAL FUND BALANCE/EQUITY			56,609.78	
53 TOTAL LIABILITIES AND FUND BALANCE			56,609.78	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,128.69	25,195.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	32,128.69	25,195.38		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)	32,128.69	25,195.38		
35	TOTAL LIABILITIES	32,128.69	25,195.38		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	32,128.69	25,195.38		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	228,925.95	206,589.65
1112	District Levy - Personal Property	5,320.84	7,795.56
1114	District Levy - Pers Prop/Mobile Homes	3,032.12	7,893.48
1190	Penalties and Interest on Taxes	1,222.63	1,361.29
1510	Interest Earnings	1,033.23	1,007.74
1900	Other Revenue from Local Sources	109.00	80.89
3110	Direct State Aid	305,736.34	331,918.20
3111	Quality Educator	27,381.04	26,675.30
3112	At Risk Student	1,509.32	1,357.92
3113	Indian Education For All	938.40	1,002.24
3115	State Spec Ed Allowable Cost Pymt to Districts	9,425.06	13,823.95
3116	Data For Achievement	690.00	960.00
3118	Natural Resource Development	2,178.73	3,726.31
3120	State Guaranteed Tax Base Aid	125,056.44	148,985.57
3444	State School Block Grant	54,342.27	54,342.27
3445	State Combined Fund School Block Grant	1,369.47	0.00
3446	SB96 Block Grant Reimbursement	11,058.32	0.00
3447	SB96 Combined Block Grant Reimbursement	595.96	0.00
4800	Federal Revenue in Lieu of Taxes	1,347.58	672.44
6100	Material Prior Period Revenue Adjustments	0.00	-2,949.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		781,272.70	805,243.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	170	Distance Learning				
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	3,706.00	2,226.00	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	307,687.40	307,547.08	
			2XX Personal Services - Employee Benefits	48,152.31	53,586.46	
			3XX Purchased Professional and Technical Services	15,816.24	17,738.48	
			4XX Purchased Property Services	355.00	0.00	
			5XX Other Purchased Services	5,754.83	2,363.75	
			6XX Supplies and Materials	23,366.19	12,507.63	
			810 Dues and Fees	4,143.42	1,914.96	
		21XX	Support Services - Students			
			5XX Other Purchased Services	0.00	163.30	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	1,768.02	0.00
	221X	Improvement of Instruction Services			
			6XX Supplies and Materials	0.00	396.02
	222X	Educational Media Services			
			1XX Personal Services - Salaries	8,152.72	9,641.51
			2XX Personal Services - Employee Benefits	5,167.67	5,746.82
			6XX Supplies and Materials	500.42	2,735.24
	23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	78,421.56	62,974.49
			2XX Personal Services - Employee Benefits	43,202.91	42,118.79
			3XX Purchased Professional and Technical Services	8,100.00	14,107.50
			4XX Purchased Property Services	731.79	416.09
			5XX Other Purchased Services	6,833.90	8,713.15
			6XX Supplies and Materials	6,946.35	11,375.31
			810 Dues and Fees	3,275.70	4,341.55
	25XX	Support Services - Business			
			3XX Purchased Professional and Technical Services	455.00	0.00
	26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	35,042.37	36,718.38
			2XX Personal Services - Employee Benefits	13,540.22	14,278.39
			3XX Purchased Professional and Technical Services	915.00	420.63
			4XX Purchased Property Services	30,492.09	27,003.86
			5XX Other Purchased Services	11,806.50	11,441.00
			6XX Supplies and Materials	16,689.98	15,522.16
			810 Dues and Fees	31.00	0.00
	27XX	Student Transportation Services			
			1XX Personal Services - Salaries	3,925.26	7,630.10
			2XX Personal Services - Employee Benefits	239.38	404.69
			3XX Purchased Professional and Technical Services	85.00	3,321.60
			4XX Purchased Property Services	9,538.05	15,250.29
			6XX Supplies and Materials	6,274.58	9,626.84
			7XX Property and Equipment Acquisition	13,500.00	0.00
	280	Special Education - Local and State			
	1XXX	Instruction			
			1XX Personal Services - Salaries	10,842.45	7,561.54
			2XX Personal Services - Employee Benefits	75.49	40.89
			3XX Purchased Professional and Technical Services	300.00	2,250.00
			5XX Other Purchased Services	65.00	0.00
			6XX Supplies and Materials	1,835.93	550.03
	23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	1,800.03	1,235.04
			2XX Personal Services - Employee Benefits	8.63	6.10

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services	0.00	1,023.52
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		1,414.39	1,409.07
316	Data For Achievement				
		1XXX Instruction			
		3XX Purchased Professional and Technical Services		0.00	423.70
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
		6XX Supplies and Materials		86.55	511.96
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		6XX Supplies and Materials		0.00	286.34
710	School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
		6XX Supplies and Materials		0.00	76.30
		34XX Extracurricular - Activities			
		6XX Supplies and Materials		65.00	5,000.00
720	School Sponsored Athletics				
		27XX Student Transportation Services			
		1XX Personal Services - Salaries		73.80	655.33
		2XX Personal Services - Employee Benefits		2.26	37.57
		6XX Supplies and Materials		0.00	941.51
		35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries		17,326.36	18,176.07
		2XX Personal Services - Employee Benefits		432.31	461.10
		3XX Purchased Professional and Technical Services		0.00	240.00
		4XX Purchased Property Services		0.00	12,301.91
		6XX Supplies and Materials		1,748.02	1,080.85
		810 Dues and Fees		1,680.00	1,775.00
910	Food Services				
		31XX Food Services			
		1XX Personal Services - Salaries		9,385.63	11,178.95
		2XX Personal Services - Employee Benefits		590.09	1,820.76
		6XX Supplies and Materials		2,952.93	16,367.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>765,301.73</u>	<u>787,642.94</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					96,805.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					805,243.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					787,642.94	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	12,136.40	Less Last Year	9,301.49	(4b)	2,834.91	
					2,834.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					117,241.46	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	12,763.44	16,870.87
	1112 District Levy - Personal Property	291.10	627.56
	1114 District Levy - Pers Prop/Mobile Homes	75.17	542.99
	1190 Penalties and Interest on Taxes	38.53	76.08
	1510 Interest Earnings	57.21	67.83
	2220 County On-Schedule Trans Reimb	23,268.50	25,235.92
	3210 State On-Schedule Trans Reimb	23,268.50	25,235.93
	3444 State School Block Grant	2,223.05	2,223.05
	3446 SB96 Block Grant Reimbursement	138.62	0.00
	4800 Federal Revenue in Lieu of Taxes	36.41	39.14
	6100 Material Prior Period Revenue Adjustments	0.00	-0.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		62,160.53	70,919.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		353.43	163.53
		2XX Personal Services - Employee Benefits		24.25	12.28
		810 Dues and Fees		1,230.00	87.50
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		1,628.85	483.90
		6XX Supplies and Materials		89.51	56.96
		810 Dues and Fees		0.00	52.50
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		40,056.42	37,038.15
		2XX Personal Services - Employee Benefits		2,246.23	2,169.91
		3XX Purchased Professional and Technical Services		1,962.50	860.00
		4XX Purchased Property Services		3,071.49	13,808.07
		5XX Other Purchased Services		28.70	59.15
		6XX Supplies and Materials		15,319.79	9,285.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,011.17	64,077.66



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					5,049.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70,919.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					64,077.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,891.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,830.60	9,672.39
	1112 District Levy - Personal Property	229.96	361.67
	1114 District Levy - Pers Prop/Mobile Homes	153.97	350.08
	1190 Penalties and Interest on Taxes	59.34	93.10
	1510 Interest Earnings	551.27	637.36
	3445 State Combined Fund School Block Grant	0.00	1,369.47
	4800 Federal Revenue in Lieu of Taxes	67.69	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,892.83	12,484.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					89,479.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,484.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					101,963.73 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	31.55	5.11
	1611 National School Lunch Program	15,238.59	14,462.78
	3220 State Food Services Match	77.96	86.05
	4550 Federal Child Nutrition	8,982.49	8,686.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,330.59	23,240.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	11,127.03	10,726.01
			2XX Personal Services - Employee Benefits	6,285.82	5,199.76
			6XX Supplies and Materials	14,185.96	4,131.73
			810 Dues and Fees	452.49	535.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,051.30	20,592.69

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					269.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,240.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,592.69 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,917.31 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	197.77	177.56
	2240 County Retirement Distribution	70,921.56	78,156.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		71,119.33	78,333.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		48,625.99	47,395.59
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		1,133.64	1,271.08
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		12,179.57	10,113.09
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		5,120.19	5,213.02
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		4,613.11	4,228.31
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		2,459.06	1,256.99
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		297.00	233.49
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		11.76	51.65
	35XX Extracurricular - Athletics				
		2XX Personal Services - Employee Benefits		1,048.70	1,445.57
	910 Food Services				
	31XX Food Services				
		2XX Personal Services - Employee Benefits		2,865.13	2,980.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				78,354.15	74,189.60



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Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						23,843.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,333.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,189.60 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,987.96 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
802	Title I Accountability	
	4200 Title I, Part A, Improving Basic Programs	13,685.00
810	state career	
	3900 State Career & Technical Ed Entitlement	364.00
812	Vo Ed Carl D Perkins-Comp	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	859.00
814	ReaP	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,104.05
834	Miscellaneous State Grant	
	3270 State - Advancing Agriculture Education	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,012.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
802	Title I Accountability				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			1XX Personal Services - Salaries		7,847.66
			2XX Personal Services - Employee Benefits		5,837.34
			802 Subtotal		13,685.00
812	Vo Ed Carl D Perkins-Comp				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX Instruction			
			5XX Other Purchased Services		506.97
			6XX Supplies and Materials		352.03
			812 Subtotal		859.00
814	ReaP				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		532.45
			6XX Supplies and Materials		18,104.05
			814 Subtotal		18,636.50
816	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX Instruction			
			6XX Supplies and Materials		195.00
			816 Subtotal		195.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					33,375.50



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					30,845.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35,012.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,375.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,482.44	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
802 Title I Accountability	13,685.00	13,685.00	0.00
810 state career	364.00	0.00	364.00
812 Vo Ed Carl D Perkins-Comp	859.00	859.00	0.00
814 ReaP	18,104.05	18,636.50	-532.45
816 State OTO Indian Education for All	0.00	195.00	-195.00
834 Miscellaneous State Grant	2,000.00	0.00	2,000.00
Total	35,012.05	33,375.50	1,636.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.92	19.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18.92</u>	<u>19.34</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					2,877.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,896.49 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.91	6.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5.91</u>	<u>6.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	907.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>907.82</u>

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	901.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	907.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	46.18	57.62
	1910 Rentals	21,201.28	17,844.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,247.46	17,902.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	1,720.00	0.00
			4XX	Purchased Property Services	11,790.66	11,817.39
			6XX	Supplies and Materials	11,834.82	1,528.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25,345.48	13,346.25	

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						8,044.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,902.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,346.25 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,600.18 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.15	14.07
	3281 State Technology Aid	688.63	724.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		697.78	738.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	424.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	424.68

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					1,551.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					738.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					424.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,866.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.90	8.53
	1900 Other Revenue from Local Sources	0.00	3,119.68
	9710 Residual Equity Transfers In	0.00	907.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.90</u>	<u>4,036.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	0.00	1,869.08	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,869.08	

Schedule Of Changes Worksheet			Fund Code 29
Beginning Fund Balance			137.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			4,036.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			1,869.08 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			2,304.16 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	476.38	488.82	
	1900 Other Revenue from Local Sources	2,462.38	913.93	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,938.76	1,402.75	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		0.00	733.00
		5XX Other Purchased Services		0.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,233.00

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					72,168.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,402.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,233.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					72,338.05 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	46,758.57	50,158.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		46,758.57	50,158.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	43,062.96	50,768.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,062.96	50,768.49

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	57,219.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,158.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,768.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	56,609.78	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	4,000.00	4,000.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	299,023.07	302,775.48
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	4,184.17	2,198.73
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	879.42
XX	XXX	26XX	41X Energy Utility Services	32,591.53	27,961.13
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,955.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,955.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,318.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,015.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	11,811.53
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	7,561.54	0.00	0.00	0.00	0.00
280	1XXX	2XX	40.89	0.00	0.00	0.00	0.00
280	1XXX	3XX	2,250.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	550.03	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,409.07	0.00	0.00	0.00	0.00
Totals			11,811.53	0.00	0.00	0.00	0.00

11,811.53

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	8,042.00	0.00	0.00	0.00	8,042.00
Buildings	468,376.00	0.00	2,497.48	0.00	470,873.48
Machinery and Equipment	363,103.49	0.00	0.00	0.00	363,103.49
Totals at Historical Cost	839,521.49	0.00	2,497.48	0.00	842,018.97
Depreciation					
Building Accum	383,990.34	0.00	2,497.48	0.00	386,487.82
Machinery and Equipment Accum	301,011.08	-2,043.30	18,897.20	6,562.50	311,302.48
Total Accumulated Depreciation	685,001.42	-2,043.30	21,394.68	6,562.50	697,790.30
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	154,520.07	2,043.30	-18,897.20	-6,562.50	144,228.67

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,325.00	0.00	0.00
General Administration (23XX)	998.45	0.00	0.00
Transportation (27XX)	14,780.50	0.00	0.00
Food Service (31XX)	815.75	0.00	0.00
Unallocated	977.50	0.00	0.00
Total Depreciation for FY2016	18,897.20	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	15,878.11	0.00	0.00	705.24	15,172.87	0.00	15,172.87
Total Governmental Activity							
Non-bond Long-Term Liabilities	15,878.11	0.00	0.00	705.24	15,172.87	0.00	15,172.87

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	116,169.45	0.00	115.89	116,053.56
Net Pension - TRS	368,499.00	30,015.00	0.00	398,514.00